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EVALUATION OF MANAGEMENT OF TAX AND CUSTOM DUTY IN AFGHANISTHAN

A SYNOPSIS

Submitted to

Alakh Prakash Goyal Shimla University

In Partial Fulfilment of the Requirement for the Award of Degree of

Doctorate of Philosophy (Ph.D.)

in Management

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CERTIFICATE-I

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Introduction

In today's world, bureaucratic administrative structures are changing rapidly. In addition, professional and professional staff are among the factors that confront the phenomenon of bureaucracy. Bureaucratic strategies, that is, the application of rules and regulations, regulations and guidelines, policies and hierarchy of competence and standardization of affairs for uniformity and harmonization of behaviors, and result in the lack of expression of employees' ideas and beliefs. Generates justice in the distribution of power and ultimately leads to the inability of employees. Therefore, a powerful human resource is one of the main indicators of the superiority of an organization to other organizations.

According to Peter Drucker (2003), the administrative structure is a means to achieve an organization's long-term and short-term goals. One of the main problems facing each department of the efficiency and effectiveness of the departments, including financial institutions, especially the Ministry of Finance, is their structural issues. Many of the existing structures have traditionally been designed and probably not compatible with their current tasks and do not take into account developments in the contemporary environment, and in some cases are not tailored to the needs of the current administration and society, and sometimes do not pay attention to the human dimension and the motivation of the workforce.

An organizational structure can encourage or hinder the organization's success. The degree of concentration, recognition, the flow of information between departments, the status of documents, and the secret documents of the administration and are important structural factors whose status and characteristics directly affect efficiency and effectiveness and, ultimately, an ideal and standard structure. Along with these formal aspects of the structure, there are other dimensions that together and in interaction can form the proper structure for utilizing the effectiveness of managing an office. Both formal and informal structures have an impact on organizational structure and management.

Another issue that affects the administrative structure is communication, which is divided into two general categories: the human factor that affects the human aspect and affects the Relationship between individuals. In fact, the human factor and its components and variables influence the administrative communication and it has a positive effect on it. It has three components:

(A) Individual Characteristics Of Individuals: These characteristics are divided into subjective-perceptual (Robbins &Jayge, 2009), and psychosocial (Robbins & Jail, 2009; Pirezet, 1392);

(B) Social Characteristics of Individuals: These characteristics are divided into the cultural characteristics of individuals, the social class of individuals (Rezaian, 2011, p. 48) and the credibility of individuals (Kinake Ray, 1394);

(C) Communication Skills: Communication skills are a set of targeted, relevant, and relevant behaviors that are learned and controlled by the individual and include verbal and nonverbal communication skills and feedback (Pirezat, 1392).

(D) Organizational Factor: Organizational factor encompasses the structure and content of the organization and affects the organization's communication. In fact, the organizational factor and its components and variables affect the administrative communication and it has a positive effect on it. This factor is divided into two categories:

(E) Administrative Structure: The administrative structure specifies how to assign tasks, who to report, and what are the formal coordination mechanisms and the interactive administrative models to be followed? The structure as one element consists of administrative components of elements of complexity, formalization and concentration (Robbins, 2009). B) Administrative culture: Administrative culture is a set of common ideas and ethical values that develop within the institution and guide the behavior of its members. Avoiding uncertainty is the degree to which individuals in a country prefer structured positions to unstructured situations (Robbins, 2009; Burhani, 2012). These dimensions affect the behavior of employees (Borhani, 1391).

Scientists such as (Scott, 1990; Conger & Conango, 1998; Spritzer, 1997) argue that the structures of Birocracy and the authoritarian styles of management cause disability of the staff and the individuality of the organization. There are now activities in the Ministry of Finance to raise staff capacity, according to which the Ministry of Finance should be targeting taxes and revenues and budgeting. In the past few years, there have been various views on the number or amount of human resources in the Ministry of Finance. Among these views could be the reduction of manpower and the increase in revenue and taxes in the country. Another issue to raise taxes is the revision of the structure of the organization and its internal factors, including simplifying financial systems, changing the technologies of the various departments of the Ministry of Finance, reducing the formalities, creating a decentralized system and dividing the organization into entirely is specialized. But so far, there has been no investigation into the factors that increase or decrease taxes and revenues in Afghanistan. Considering the proposed issue of this Research proposal, the

QUESTION arises as to which aspects of organizational structure dimensions affect the increase in taxes and revenues of the Ministry of Finance?

Therefore, without a reasonable balance between the structural dimensions of the Ministry of Finance, it is not possible to realize the purpose and missions of the administration. If the ministry's organizations are based on the demands of the community and the country's conditions, with progressive systems in mind, on the one hand, the goal will be easily studied and on the other hand, the agencies will be progressive and satisfying.

Literature Review

If we define the organization as a set of people who work together to achieve certain goals (Rezaian, 2000, p. 10); there must be a division of labor for the achievement of these goals, and each subset is one element of an activity Do. This division of labor leads to multiplicity, that is, each of the individuals pursues a particular goal. So, for the sake of integrating and integrating the goals, there needs to be a harmony between divided tasks so that all individual activities are directed towards achieving the overall goal. The organizational structure creates this coordination and identifies the status of each individual in the administration.

In other words, the administrative structure creates all coordination activities and objectives and creates an order for achieving administrative goals. It also determines who should be where, who to communicate with, and what procedures and practices they will follow to achieve the goals that it has. In fact, the purpose of the structure is to create a regular pattern of communication in order to achieve organizational goals. (Jerald Greenberg & Robert R. Baron, 1997, p. 311). Organizational structure is the definitive pattern of formal communication that exists between individuals and groups of the organization

The organizational structure is the way or method by which organizational activities are organized, organized and coordinated. Organizations create structures that coordinate the activities of the actors and control the actions of the members. Organizational structure appears in the organizational chart (Arabi, 2011, p. 15). .

In the design of the organization, there are no plans for the other plan; it determines how the organization designs the particular needs of the organization, in a way that is appropriate and in accordance with its internal and external circumstances (jurisprudence of Farahmand, 2002).

With the points of Richard L. Deft, Organizational dimensions are grouped into two groups: structural and content. Structural dimensions express the intrinsic characteristics of an entity. And

the dimensions of the content are the whole body, such as purpose and strategy, size or size, etc. (Daft, 1393, p. 18).

The structural dimensions determine the formal Relationship and reporting and reporting in the departments, indicating the level that exists in the administrative chain and the scope of control of managers (Arabi, 2011, p. 15). Stefan Robbins briefly describes the organizational structure and structural dimension of the three elements of complexity, formalization and focus. The complexity of the degree of differentiation, differentiation and diversity in the departments (the amount of division of labor, division of tasks, and the number of levels in the organizational hierarchy); the recognition of the degree of adherence and reliance of the administration to the rules, rules and procedures to guide the behavior of employees Institution; and concentration implies the location of power and decision-making authority in the organization (Fakhimi, 2000).

The evolution of the organizational structure

The central issue of structural studies is whether the adherence of a structure results from a strategy to a better organizational performance. The contingency relation between environments, features, and form of the entity was the focus of the classical study of Structure-Chandler's performance. These studies focused on external variable conditions and the need to formulate appropriate structural shapes instead of a hierarchical task structure representing machine-building thinking.

Mechanical Evolution

According to Rabies (2002), Machine or mechanical structures were designed to achieve the highest level of efficiency in the fixed environment, and they believed that institutions were rational phenomena and that the design of organizations was a kind of science and individuals within the entity were thought to be economic entities. Machine organizations have the following characteristics:

Specific layers of the hierarchy: The administrative landscape is communicated by the highest authority of the administration;

Practicalism: Organizational units are tailor-made and specialized;

Strong control of Power Management and Concentration: Vertical communication loops are used to coordinate institutional activities between the top and the organizational pyramid base;

A High Level of Formalism: there are many bureaucratic and dry rules, and there are few practices and individual freedom.

At the same time, the hierarchical task structure has unwanted side effects; dry bureaucracy slows down the flow of information between the agents and the hierarchy, while the extreme specialization of work processes, the integration of specialized knowledge and the reaction speed to the environment Distorts the competition.

The organizational structure of the organization shows that the hierarchy of structures in favor of more flat and flexible structures in the postmodern world of commerce is abandoned and replaced by an organic structure.

Organic Structure Features Include:

1. Flat and team-centered;
2. Part;
3. Unstructured power and control;
4. High level of non-formalities.

Parallel to the growth of the size of corporations, especially their internationalization, they have different demands on the structure of the organization, which is the control of geographically dispersed organizations. In such an environment, organic metaphor leads to the formation of species of more advanced, more centralized and more partially structured structures, such as matrix structure. In matrix structures, there is a kind of dual-command chain that aims to balance the power between vertical Relationships (such as objects or sectors) and horizontal Relationships such as project teams of the organization. At the same time, the matrix structure has some limitations (Foroughi, 2011).

In recent Research, many debates on the uncertain environment have been analyzed. The results of these Researches have shown that the environment of organizations has three main pillars. They are: capacity, instability and ambiguity. The purpose of the capacity of an environment is the potential of the organization to grow. If an environment is extremely modest and unpredictable, it is a "dynamic" environment. The existence of such an environment makes the management of the organization unable to accurately predict the probability of the solutions in QUESTION. At the other end of the spectrum, there is an environment that is very stable and stable (Robbins, 1991).

Many Researchers have focused on technology in the analysis of organizations, including the work of Vendard (1958, 1965), Thompson (1967), Peru (1967) Burns and Stoker (1961) Blaner (1964), and Trist, (1965) and Lawrence and Lauraux (1967).

In particular, Woodward's work is interesting because he unwittingly noticed the importance of technology. He found that several structural variables had a direct Relationship with the nature of the technology of the companies under study. He categorized the organizations into three categories or groups. First, companies that had a single product or service system, secondly, mass production companies, thirdly, organizations that used a continuous process of production, such as pharmaceutical companies or oil extraction. Woodward's Research suggests that technology has a very strong impact on the management structure of the Research organizations (HH Hall, 1996). So far, many scholars have investigated the Relationships between these variables with other variables, such as structure with organizational culture (Akbari, Fazlullah, 1999). Organizational structure with productivity (Kulivand Abbas, 1998) constructed with leadership, organizational culture, learning organization activity and job satisfaction of employees (Javaheri Full, Mehdi et al., 2009).

Other Researchers in the field of organizational development and organizational structure reform have also done a lot of Research, such as participation and its importance in organizational development (Goodarzvand, Changi, 2010), the state of development of higher education in Iran (Javdani&Payzchi, 2007), organizational development assessment In the higher education institutions of the Ministry of Science, Research and Technology of Iran (Turkzadeh, Jafari et al., 2006) and planning of organizational development in Iranian governmental organizations (Yamani DazziziSorkhabi, Mohammad, 2003).

The foundation for achieving the appropriate organizational structure for the National Iranian Oil Company in the Master's Degree in Public Administration (Moghaddam, 1374) is five Mintzberg's operating models. The major hypothesis of the Research suggests that there are reasons to prefer a proper and desirable structure (part) to the existing structure (task). Therefore, although six other hypotheses each have raised this preference in the form of content criteria (strategy, environment, technology and human resources) and structural criteria (formalism, complexity of focus), they have not been explained about the validity and validity of the test instruments for these hypotheses. (Moghadam, 1374).

The organization's internal structure also influences the efficiency and effectiveness of the business. The entrepreneurial structure has a very significant Relationship with organizational effectiveness and has a significant impact on organizational effectiveness. There is a significant Relationship between the dimensions of organizational structure (complexity, formalism,

concentration) and the decrease in manpower efficiency (eg, Arzai, Kozekian and Ehsani, 2011), as well as in the study. This Relationship was found to be structurally negative (Zheng et al, 2010). Whenever the dimensions of the organizational structure tend to be diminished and the structure goes out of bureaucracy and mechanics, the desirable conditions in the organization for providing the capabilities of the members of the organization are provided by utilizing their abilities, initiatives and skills to help the organization pursue its goals. Slowly causing growth and enhancement of it and its structure and dimensions are not observed with organizational effectiveness (Saladeh et al., 2011; Robbins, 1991).

A study of tax evasion affecting in Afghanistan in 2016 showed that the complexity of the system, employee misconduct, high levels of formalism and inappropriate structure are among the factors influencing tax evasion.

Culture is a set of beliefs, beliefs, tendencies, thoughts, norms, values, and so on. This collection exists within each community and in fact forms the identity of the individual and society. Tax culture can be considered as a set of perceptions, insights and reactions of individuals in relation to the tax system (Taxation, 1394, p. 1)

The term "all" is the law of the state in relation to the tax of the said country. Most countries account for the vast majority of government revenue sources through taxes. The tax system differs from all public revenues among countries, and depends on the level of development and economic structure. Meanwhile, tax evasion and tax evasion in countries have led to lower tax rates in countries than ever before, and all countries are trying to reduce this second form or by reforming the tax system, Get off the ground (file, 4829.html, 1395, p. 4829).

Need of the Study

Financial institutions, in particular the Ministry of Finance, are interacting with their environment as an open system, so they have to supply their resources from the environment, provide their services to the people and clients, and to make changes and changes in order to maintain their survival and effectiveness, Interpret and interpret the environment; therefore, they must create an appropriate organizational structure with the environment in which they operate. Since the environmental uncertainty of government agencies is due to environmental changes such as liberalization, membership in World Trade Organization, the mechanization and diversification of activities are high; therefore, all of these improvements in the organizational structure of the Ministry of Finance are in line with changes An environment is required. Regarding the discussed

issues, the necessity and importance of reviewing and modifying the organizational structure of the Ministry of Finance after liberation can be identified.

The Ministry of Finance, with its structural and mechanical structure, can play a major role in financing the country, with technological change, formality, complexity, focus and attention in the challenging Afghanistan environment. To achieve this, a look at the current Ministry of Finance's administrative structure makes us feel that there is no flexibility and change in this office. Therefore, according to the above mentioned issues, we find that there are problems and problems in the administrative structure of the Ministry of Finance, and it is necessary to consider and modify its administrative structure in accordance with environmental changes (Franch et al., 2005). As Meer (1982) pointed out, the early theorists of Weber's organizational structure were Taylor and Fayol (1929). In the 21st century, organizational structure theorists such as Lim, Griffith, and Sam Burke (2010) have proposed a newer organizational structure. The structure of government departments, in particular the structure of Ministry of Finance, traditionally and simultaneously with the formation of them, is formed as a framework for complexity of tasks, the degree of formalization of laws and regulations, and the focus on privileges and the pattern of formal Relationships necessary for the fulfillment of tasks and objectives, and In fact, it is possible to integrate the organizational structure into financial and asset departments simultaneously with their establishment and the formation of governments.

This Research has not been conducted in its own right because of the lack of Research in this area, especially Afghanistan. The importance and importance of it is important because its scientific results are related to the Relationship between the variables within the administrative structure and the production of knowledge, which is one of the Research's important and its benefits.

The organization can adapt itself to rapidly changing environments and, on the other hand, affect environmental factors. Organizations create value for their owners, customers and their employees. Organizations are shaping our lives and, on the other hand, aware managers can form organizations (Dawte, 2011, p. 20-21).

Objectives of the Study

The Main 0bjective:

To identify the Impact and Suggest Probable Solutions in Organization's Structural dimensions impacting on Efficiency and Effectiveness of Tax & Customs Fees collection in Afghanistan.

Sub-Objective:

1. Understanding the factors affecting status of tax and custom fee in Afghanistan;
2. Understand the Relationship between the organizational structure and technology used in the Ministry of Finance;
3. Identify the Relationship between the organizations structure and adjustment of Afghanistan's Regular Budget and Development;

Research Questions

Main Question:

The main Question of this study is how are the dimensions of the structure of the Ministry of Finance affecting tax and customs fee collection in Afghanistan?

Sub-Questions:

1. What are the factors affecting the Decrease in tax and Custom fee in Afghanistan?
2. How is the Relationship between the structure and technology of the Ministry of Finance?
3. How is the Relationship between the structure and Regulation of Afghanistan's normal and Developmental Budget?
4. What are the most important applicable solutions for Reforming the structure of the Ministry of Finance?

Research Hypotheses

Null Hypothesis:

The current Organizational Structure of MOF is not perfect for putting the right effective people in right positions and that is affecting the efficiency of proper Tax and Custom Fee Collection in Afghanistan.

Alternate Hypotheses:

1. Factors affecting increase of taxes and customs in Afghanistan is due to the over simplified Organizational structure & operational system, and under use of advanced technology;
2. There is no directly proportional Relationship between the structure and collection of Afghanistan's tax and custom fees as it is already flexible for short term changes as per Requirements.

Research Methodology

Research Type:

This Research is an applied type and also is the combined method will be used. In this Research both quantitative and qualitative methods will be used. In a small way, the Researcher will try to have a Questionnaire distributed to all Employees of the Ministry of Finance who operate in Kabul. And in a qualitative way, the Researcher will try to interview 10 financial experts and 10 administrative experts.

Statistical Population:

Considering the temporal and spatial domains of the Research, the statistical population of this study will be analyzed via quantitative methodology of 10% (300 of 3000) of the employees of the Ministry of Finance in Kabul. The qualitative analysis will be based on Questions Related to financial and administrative issues from the experts.

Sampling Method:

Sampling method in this Research would be selective because the study is based upon Decision Makers who create the Organization Structure in Top Management. Therefore, the Survey and Interviews will be targeted to those who are affected by it in the Managerial Level. In this Research, the population of this study will be divided into four parts and then distributed according to the easy method.

Information gathering tool: Various tools for obtaining information such interviews, Questionnaires and past financial documents (as supportive tools in both Quantitative and Qualitative studies) will be used. According to the type of information necessary to conduct this Research, two methods of examining existing documents and desk Research and a field survey for data collection will be used.

Data Analysis Tools and Techniques

The data collected under the study will be analyzed through descriptive statistics i.e. Mean, Median, Mode, S.D. etc. Further to identify factors affecting tax and custom fee regime factor analysis and other statistical tests will be applied to attain the Objectives of the study.

Tentative Chaptalization Scheme:

The proposed study will consist of the following chapters:

Chapter 1: Introduction

Chapter 2: Review of Literature

Chapter 3: Methodology

Chapter 4: Present Scenario of Tax and Custom Fee Regime

Chapter 5: Data Analysis and Interpretation

Chapter 6: Summary and Conclusion

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